

Click on PDF or Excel link above for additional tables containing more detail and breakdowns by filing status and demographic groups.

Table T19-0042
10 Percent Surtax on Adjusted Gross Income (AGI) in Excess of \$2.5 Million
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Summary Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (%) Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	5.6
10-20	0.0	0	0.0	0	0.0	0.0	0	0.0	3.0
20-30	0.0	0	0.0	0	0.0	0.0	0	0.0	4.0
30-40	0.0	0	0.0	0	0.0	0.0	0	0.0	6.8
40-50	0.0	0	0.0	0	0.0	0.0	0	0.0	9.1
50-75	0.0	0	0.0	0	0.0	0.0	0	0.0	11.5
75-100	0.0	0	0.0	0	0.0	0.0	0	0.0	14.1
100-200	0.0	0	0.0	0	0.0	0.0	0	0.0	16.6
200-500	0.0	0	0.0	0	0.0	0.0	0	0.0	20.2
500-1,000	0.0	0	*	**	*	*	**	0.0	23.9
More than 1,000	0.0	0	22.9	504,200	-5.5	99.7	115,640	3.8	33.6
All	0.0	0	0.1	502,750	-0.7	100.0	560	0.6	18.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place for 2020 as of Sep 6, 2019. Proposal would: enact a surtax equal to 10 percent of adjusted gross income in excess of \$2.5 million (\$1.25 million for married individuals filing a separate return), unindexed. Proposal would be effective 01/01/2020.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate taxes; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T19-0042
10 Percent Surtax on Adjusted Gross Income (AGI) in Excess of \$2.5 Million
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Detail Table

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	5.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.3	0.0	3.0
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	4.0
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	1.2	0.0	6.8
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	1.7	0.0	9.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	5.5	0.0	11.5
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	6.5	0.0	14.1
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.7	22.6	0.0	16.6
200-500	0.0	0.0	0.0	0.0	0	0.0	-0.8	26.1	0.0	20.2
500-1,000	0.0	*	*	*	10	*	-0.3	9.6	*	23.9
More than 1,000	0.0	22.9	-5.5	99.7	115,640	12.9	2.2	25.7	3.8	33.6
All	0.0	0.1	-0.7	100.0	560	3.0	0.0	100.0	0.6	18.6

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2020 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	12,080	6.9	5,590	0.4	310	0.1	5,280	0.4	5.6
10-20	21,380	12.2	15,490	1.8	470	0.3	15,020	2.2	3.0
20-30	19,520	11.1	25,470	2.8	1,020	0.6	24,460	3.2	4.0
30-40	16,230	9.2	35,790	3.2	2,420	1.2	33,370	3.7	6.8
40-50	13,420	7.6	45,950	3.4	4,160	1.7	41,790	3.8	9.1
50-75	25,390	14.4	63,000	8.9	7,250	5.7	55,750	9.6	11.5
75-100	17,330	9.9	89,040	8.6	12,520	6.7	76,530	9.0	14.1
100-200	31,680	18.0	143,770	25.2	23,910	23.3	119,860	25.7	16.6
200-500	14,800	8.4	293,050	24.0	59,060	26.8	233,990	23.4	20.2
500-1,000	1,970	1.1	687,600	7.5	164,240	9.9	523,360	7.0	23.9
More than 1,000	850	0.5	3,015,910	14.2	897,870	23.5	2,118,050	12.2	29.8
All	175,860	100.0	102,670	100.0	18,520	100.0	84,150	100.0	18.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place for 2020 as of Sep 6, 2019. Proposal would: enact a surtax equal to 10 percent of adjusted gross income in excess of \$2.5 million (\$1.25 million for married individuals filing a separate return), unindexed. Proposal would be effective 01/01/2020.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

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Table T19-0042
10 Percent Surtax on Adjusted Gross Income (AGI) in Excess of \$2.5 Million
Baseline: Current Law
Distribution of Federal Tax Change by Adjusted Gross Income Level, 2020 ¹
Summary Table

Adjusted Gross Income Level (thousands of 2019 dollars) ²	Tax Units with Tax Increase or Cut ³				Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change (\$)	Average Federal Tax Rate ⁵	
	With Tax Cut		With Tax Increase					Change (% Points)	Under the Proposal
	Pct of Tax Units	Avg Tax Change (\$)	Pct of Tax Units	Avg Tax Change (\$)					
Less than 10	0.0	0	0.0	0	0.0	0.0	0	0.0	2.4
10-20	0.0	0	0.0	0	0.0	0.0	0	0.0	3.3
20-30	0.0	0	0.0	0	0.0	0.0	0	0.0	7.0
30-40	0.0	0	0.0	0	0.0	0.0	0	0.0	10.8
40-50	0.0	0	0.0	0	0.0	0.0	0	0.0	13.1
50-75	0.0	0	0.0	0	0.0	0.0	0	0.0	14.8
75-100	0.0	0	0.0	0	0.0	0.0	0	0.0	16.1
100-200	0.0	0	0.0	0	0.0	0.0	0	0.0	18.5
200-500	0.0	0	0.0	0	0.0	0.0	0	0.0	21.7
500-1,000	0.0	0	0.0	0	0.0	0.0	0	0.0	26.5
More than 1,000	0.0	0	31.4	502,750	-6.2	100.0	157,930	4.3	34.9
All	0.0	0	0.1	502,750	-0.7	100.0	560	0.6	18.6

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

Number of AMT Taxpayers (millions). Baseline: 0.2

Proposal: 0.2

* Non-zero value rounded to zero; ** Insufficient data

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Table T19-0042
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Baseline: Current Law
Distribution of Federal Tax Change by Adjusted Gross Income Level, 2020 ¹
Detail Table

Adjusted Gross Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	2.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	3.3
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	1.6	0.0	7.0
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	2.6	0.0	10.8
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.1	0.0	13.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.3	8.8	0.0	14.8
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.3	8.8	0.0	16.1
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.8	24.7	0.0	18.5
200-500	0.0	0.0	0.0	0.0	0	0.0	-0.5	17.9	0.0	21.7
500-1,000	0.0	0.0	0.0	0.0	0	0.0	-0.2	7.6	0.0	26.5
More than 1,000	0.0	31.4	-6.2	100.0	157,930	14.2	2.3	23.8	4.3	34.9
All	0.0	0.1	-0.7	100.0	560	3.0	0.0	100.0	0.6	18.6

Baseline Distribution of Income and Federal Taxes
by Adjusted Gross Income Level, 2020 ¹

Adjusted Gross Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	37,330	21.2	19,500	4.0	470	0.5	19,030	4.8	2.4
10-20	23,100	13.1	28,050	3.6	910	0.7	27,130	4.2	3.3
20-30	19,380	11.0	39,710	4.3	2,790	1.7	36,910	4.8	7.0
30-40	15,030	8.5	54,050	4.5	5,820	2.7	48,240	4.9	10.8
40-50	11,690	6.6	66,780	4.3	8,750	3.1	58,030	4.6	13.1
50-75	21,980	12.5	90,340	11.0	13,380	9.0	76,960	11.4	14.8
75-100	14,620	8.3	124,600	10.1	20,080	9.0	104,520	10.3	16.1
100-200	22,710	12.9	196,720	24.7	36,440	25.4	160,280	24.6	18.5
200-500	7,070	4.0	391,380	15.3	84,840	18.4	306,530	14.7	21.7
500-1,000	1,130	0.6	854,250	5.4	226,680	7.9	627,570	4.8	26.5
More than 1,000	630	0.4	3,654,810	12.7	1,115,970	21.4	2,538,840	10.7	30.5
All	175,860	100.0	102,670	100.0	18,520	100.0	84,150	100.0	18.0

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

Number of AMT Taxpayers (millions). Baseline: 0.2 Proposal: 0.2

* Non-zero value rounded to zero; ** Insufficient data

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T19-0042
10 Percent Surtax on Adjusted Gross Income (AGI) in Excess of \$2.5 Million
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Detail Table - Single Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	7.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	1.9	0.0	6.1
20-30	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.1	0.0	7.9
30-40	0.0	0.0	0.0	0.0	0	0.0	-0.1	4.4	0.0	10.3
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	5.3	0.0	12.3
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	14.7	0.0	14.6
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.2	13.4	0.0	17.7
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.4	25.0	0.0	19.9
200-500	0.0	0.0	0.0	0.0	0	0.0	-0.2	13.0	0.0	22.7
500-1,000	0.0	*	*	0.1	80	*	-0.1	4.4	*	28.0
More than 1,000	0.0	25.5	-5.8	99.9	123,120	12.0	1.3	14.2	3.9	36.5
All	0.0	*	-0.3	100.0	140	1.5	0.0	100.0	0.3	17.3

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2020 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	9,740	11.6	5,650	1.2	420	0.5	5,240	1.3	7.4
10-20	15,810	18.8	15,370	5.3	940	1.9	14,430	6.0	6.1
20-30	12,220	14.5	25,370	6.7	1,990	3.1	23,380	7.5	7.9
30-40	9,450	11.2	35,720	7.3	3,690	4.4	32,030	7.9	10.3
40-50	7,510	8.9	45,880	7.5	5,630	5.4	40,250	7.9	12.3
50-75	12,820	15.2	62,700	17.5	9,130	14.9	53,570	18.0	14.6
75-100	6,830	8.1	88,500	13.1	15,640	13.6	72,860	13.0	17.7
100-200	7,430	8.8	135,110	21.8	26,820	25.4	108,290	21.1	19.9
200-500	1,580	1.9	287,950	9.9	65,380	13.2	222,570	9.2	22.7
500-1,000	180	0.2	687,740	2.7	192,150	4.5	495,590	2.4	27.9
More than 1,000	100	0.1	3,151,780	6.7	1,028,430	12.8	2,123,360	5.4	32.6
All	84,330	100.0	54,570	100.0	9,300	100.0	45,270	100.0	17.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1)

* Non-zero value rounded to zero; ** Insufficient data

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise tax;

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T19-0042
10 Percent Surtax on Adjusted Gross Income (AGI) in Excess of \$2.5 Million
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Detail Table - Married Tax Units Filing Jointly

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	3.4
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	1.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.1	0.0	2.3
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	4.1
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	1.5	0.0	7.4
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.2	0.0	11.0
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.7	21.2	0.0	15.5
200-500	0.0	0.0	0.0	0.0	0	0.0	-1.1	32.1	0.0	19.8
500-1,000	0.0	*	*	*	*	*	-0.4	12.0	*	23.4
More than 1,000	0.0	21.1	-5.0	99.7	102,190	12.1	2.3	29.4	3.6	32.9
All	0.0	0.2	-0.8	100.0	1,130	3.3	0.0	100.0	0.6	19.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2020 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,430	2.2	4,580	0.1	160	0.0	4,420	0.1	3.4
10-20	2,490	3.9	15,860	0.3	240	0.0	15,610	0.4	1.5
20-30	3,390	5.2	25,800	0.8	410	0.1	25,390	0.9	1.6
30-40	3,150	4.9	36,020	1.0	830	0.1	35,190	1.2	2.3
40-50	2,960	4.6	46,220	1.2	1,900	0.3	44,310	1.4	4.1
50-75	7,090	10.9	63,790	3.9	4,710	1.5	59,080	4.5	7.4
75-100	7,460	11.5	89,690	5.7	9,870	3.3	79,820	6.3	11.0
100-200	21,260	32.8	148,000	27.0	22,950	21.9	125,040	28.3	15.5
200-500	12,690	19.6	294,570	32.1	58,280	33.1	236,290	31.9	19.8
500-1,000	1,730	2.7	688,190	10.2	160,900	12.4	527,300	9.7	23.4
More than 1,000	720	1.1	2,880,070	17.7	845,860	27.1	2,034,220	15.5	29.4
All	64,790	100.0	179,640	100.0	34,470	100.0	145,170	100.0	19.2

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1)

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place for 2020 as of Sep 6, 2019. Proposal would: enact a surtax equal to 10 percent of adjusted gross income in excess of \$2. million (\$1.25 million for married individuals filing a separate return), unindexed. Proposal would be effective 01/01/2020

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise tax;

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T19-0042
10 Percent Surtax on Adjusted Gross Income (AGI) in Excess of \$2.5 Million
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Detail Table - Head of Household Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.4	0.0	-11.6
10-20	0.0	0.0	0.0	0.0	0	0.0	0.1	-3.7	0.0	-13.4
20-30	0.0	0.0	0.0	0.0	0	0.0	0.1	-4.3	0.0	-7.6
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	-0.1
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.5	0.0	4.7
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.5	16.0	0.0	8.7
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.5	17.5	0.0	12.5
100-200	0.0	0.0	0.0	0.0	0	0.0	-1.1	35.1	0.0	16.8
200-500	0.0	0.0	0.0	0.0	0	0.0	-0.4	14.2	0.0	21.5
500-1,000	0.0	0.0	0.0	0.0	0	0.0	-0.1	3.7	0.0	27.5
More than 1,000	0.0	23.9	-8.5	100.0	300,120	19.7	2.5	18.3	6.0	36.1
All	0.0	*	-0.4	100.0	210	3.1	0.0	100.0	0.3	11.2

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2020 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	770	3.3	6,570	0.4	-760	-0.4	7,330	0.4	-11.6
10-20	2,800	12.0	15,800	3.0	-2,110	-3.8	17,910	3.9	-13.4
20-30	3,570	15.3	25,490	6.3	-1,950	-4.4	27,440	7.6	-7.6
30-40	3,250	14.0	35,710	8.0	-20	0.0	35,730	9.0	-0.1
40-50	2,640	11.3	45,890	8.3	2,150	3.6	43,740	8.9	4.7
50-75	4,730	20.3	62,710	20.4	5,480	16.5	57,230	20.9	8.7
75-100	2,550	10.9	88,690	15.6	11,080	18.0	77,610	15.3	12.5
100-200	2,510	10.8	134,860	23.4	22,620	36.2	112,250	21.8	16.8
200-500	400	1.7	269,050	7.4	57,710	14.7	211,330	6.5	21.5
500-1,000	30	0.1	669,900	1.5	184,150	3.8	485,750	1.2	27.5
More than 1,000	20	0.1	5,044,610	5.7	1,523,080	15.8	3,521,540	4.4	30.2
All	23,320	100.0	62,250	100.0	6,730	100.0	55,520	100.0	10.8

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1)

* Non-zero value rounded to zero; ** Insufficient data

(1) Calendar year. Baseline is the law currently in place for 2020 as of Sep 6, 2019. Proposal would: enact a surtax equal to 10 percent of adjusted gross income in excess of \$2. million (\$1.25 million for married individuals filing a separate return), unindexed. Proposal would be effective 01/01/2020

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(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

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(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise tax;

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T19-0042
10 Percent Surtax on Adjusted Gross Income (AGI) in Excess of \$2.5 Million
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Detail Table - Tax Units with Children

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-13.5
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.7	0.0	-13.9
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.8	0.0	-7.8
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	-0.1	0.0	-0.6
40-50	0.0	0.0	0.0	0.0	0	0.0	0.0	0.5	0.0	3.9
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.1	2.8	0.0	8.2
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.1	4.1	0.0	12.0
100-200	0.0	0.0	0.0	0.0	0	0.0	-0.7	20.8	0.0	15.9
200-500	0.0	0.0	0.0	0.0	0	0.0	-1.1	30.8	0.0	20.0
500-1,000	0.0	*	*	*	*	*	-0.4	12.2	*	24.1
More than 1,000	0.0	21.4	-5.2	99.8	105,860	12.3	2.4	30.2	3.7	33.5
All	0.0	0.2	-0.8	100.0	860	3.4	0.0	100.0	0.6	18.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2020 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,180	2.2	6,500	0.1	-880	-0.1	7,380	0.1	-13.5
10-20	4,150	7.8	15,860	0.9	-2,210	-0.7	18,070	1.2	-13.9
20-30	5,320	10.0	25,500	1.8	-1,980	-0.8	27,480	2.4	-7.8
30-40	4,710	8.9	35,620	2.3	-220	-0.1	35,840	2.8	-0.6
40-50	3,740	7.0	45,930	2.3	1,800	0.5	44,130	2.7	3.9
50-75	7,470	14.1	63,220	6.4	5,200	2.9	58,020	7.2	8.2
75-100	5,360	10.1	89,290	6.5	10,670	4.3	78,620	7.0	12.0
100-200	12,290	23.2	146,770	24.5	23,400	21.5	123,370	25.1	15.9
200-500	7,210	13.6	294,700	28.8	58,970	31.8	235,740	28.2	20.0
500-1,000	1,020	1.9	687,460	9.5	165,760	12.7	521,700	8.8	24.1
More than 1,000	430	0.8	2,897,200	16.9	863,120	27.8	2,034,080	14.5	29.8
All	53,100	100.0	138,840	100.0	25,190	100.0	113,660	100.0	18.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

* Non-zero value rounded to zero; ** Insufficient data

Note: Tax units with children are those claiming an exemption for children at home or away from home or with children qualifying for the Child Tax Credit or EITC.

(1) Calendar year. Baseline is the law currently in place for 2020 as of Sep 6, 2019. Proposal would: enact a surtax equal to 10 percent of adjusted gross income in excess of \$2.5 million (\$1.25 million for married individuals filing a separate return), unindexed. Proposal would be effective 01/01/2020.

<http://www.taxpolicycenter.org/taxtopics/Baseline-Definitions.cfm>

(2) Includes both filing and non-filing units but excludes those that are dependents of other tax units. Tax units with negative adjusted gross income are excluded from their respective income class but are included in the totals. For a description of expanded cash income, see

<http://www.taxpolicycenter.org/TaxModel/income.cfm>

(3) Includes tax units with a change in federal tax burden of \$10 or more in absolute value.

(4) After-tax income is expanded cash income less: individual income tax net of refundable credits; corporate income tax; payroll taxes (Social Security and Medicare); estate tax; and excise taxes.

(5) Average federal tax (includes individual and corporate income tax, payroll taxes for Social Security and Medicare, the estate tax, and excise taxes) as a percentage of average expanded cash income.

Table T19-0042
10 Percent Surtax on Adjusted Gross Income (AGI) in Excess of \$2.5 Million
Baseline: Current Law
Distribution of Federal Tax Change by Expanded Cash Income Level, 2020 ¹
Detail Table - Elderly Tax Units

Expanded Cash Income Level (thousands of 2019 dollars) ²	Percent of Tax Units ³		Percent Change in After-Tax Income ⁴	Share of Total Federal Tax Change	Average Federal Tax Change		Share of Federal Taxes		Average Federal Tax Rate ⁵	
	With Tax cut	With Tax Increase			Dollars	Percent	Change (% Points)	Under the Proposal	Change (% Points)	Under the Proposal
Less than 10	0.0	0.0	0.0	0.0	0	0.0	0.0	0.0	0.0	1.7
10-20	0.0	0.0	0.0	0.0	0	0.0	0.0	0.2	0.0	1.5
20-30	0.0	0.0	0.0	0.0	0	0.0	0.0	0.6	0.0	2.5
30-40	0.0	0.0	0.0	0.0	0	0.0	0.0	0.8	0.0	3.1
40-50	0.0	0.0	0.0	0.0	0	0.0	-0.1	1.2	0.0	4.2
50-75	0.0	0.0	0.0	0.0	0	0.0	-0.2	4.3	0.0	6.5
75-100	0.0	0.0	0.0	0.0	0	0.0	-0.3	6.0	0.0	9.4
100-200	0.0	0.0	0.0	0.0	0	0.0	-1.0	21.0	0.0	13.6
200-500	0.0	0.0	0.0	0.1	0	0.0	-1.0	21.3	0.0	19.0
500-1,000	0.0	*	*	0.1	50	*	-0.4	8.6	*	22.8
More than 1,000	0.0	26.4	-6.0	99.5	139,340	14.0	2.9	35.6	4.2	34.0
All	0.0	0.1	-0.8	100.0	650	4.6	0.0	100.0	0.7	15.8

Baseline Distribution of Income and Federal Taxes
by Expanded Cash Income Level, 2020 ¹

Expanded Cash Income Level (thousands of 2019 dollars) ²	Tax Units		Pre-Tax Income		Federal Tax Burden		After-Tax Income ⁴		Average Federal Tax Rate ⁵
	Number (thousands)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	Average (dollars)	Percent of Total	
Less than 10	1,830	4.2	4,930	0.2	90	0.0	4,840	0.3	1.7
10-20	5,610	12.9	15,870	2.2	240	0.2	15,640	2.6	1.5
20-30	5,660	13.0	25,610	3.6	630	0.6	24,980	4.1	2.5
30-40	4,690	10.7	35,910	4.2	1,130	0.9	34,780	4.7	3.1
40-50	3,880	8.9	45,920	4.4	1,940	1.2	43,970	5.0	4.2
50-75	6,880	15.8	62,680	10.6	4,060	4.5	58,630	11.7	6.5
75-100	4,590	10.5	88,930	10.1	8,390	6.3	80,540	10.7	9.4
100-200	7,070	16.2	140,060	24.4	19,060	21.9	121,010	24.9	13.6
200-500	2,430	5.6	296,890	17.8	56,240	22.2	240,650	17.0	18.9
500-1,000	350	0.8	692,510	6.0	158,050	9.0	534,460	5.4	22.8
More than 1,000	200	0.5	3,333,830	16.6	994,000	32.6	2,339,830	13.7	29.8
All	43,670	100.0	92,920	100.0	14,070	100.0	78,850	100.0	15.1

Source: Urban-Brookings Tax Policy Center Microsimulation Model (version 0319-1).

* Non-zero value rounded to zero; ** Insufficient data

Note: Elderly tax units are those with either head or spouse (if filing jointly) age 65 or older.

(1) Calendar year. Baseline is the law currently in place for 2020 as of Sep 6, 2019. Proposal would: enact a surtax equal to 10 percent of adjusted gross income in excess of \$2.5 million (\$1.25 million for married individuals filing a separate return), unindexed. Proposal would be effective 01/01/2020.

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